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February 18, 2011

Our File: 63071-1

Via Federal Express

Hon. Robert E. Gerber, U.S.B.J.
United States Bankruptcy Court
One Bowling Green
New York, NY 10004

+Certified by the Supreme Court of
New Jersey as a Matrimonial Attorney
++Certified by the Supreme Court of
New Jersey as a Civil Trial Attorney
+++Certified by the Supreme Court of
New Jersey as a Criminal Trial Attorney
*NJ & PA Bars
**NJ & NY Bars
***NJ, NY & PA Bars
****NJ, NY, PA & FL Bars
*****NJ, PA, MD & DC Bars

Re: In re: Motors Liquidation Company, *et al.*
Case No. 09-50026 (REG)
Chapter 11
Debtors' 209th Omnibus Objection to Claims
Return Date: March 1, 2011 at 9:45 a.m.

Dear Judge Gerber:

My firm is counsel to a group of Claimants who comprise the Potentially Responsible Parties who are undertaking the remediation of contamination of the Lightman Drum Company Yard Superfund site in Winslow Township, Camden County, New Jersey (the "LDC PRP Group"). General Motors Corporation and certain related entities were members of the LDC PRP Group prior to the filing of the Bankruptcy Case referenced above. A Proof of Claim was filed on behalf of the LDC PRP Group, which is listed as Claim No. 1225 of the Claims Registry. Robert A. Gladstone, Esquire of my office is named as the representative of the Group in the Claim. The Claim is listed as unliquidated and unsecured for \$10,100,554.50, which was the estimate of the total remaining remediation expenses at the time the Petition was filed. The individual members of the LDC PRP Group have also filed their own claims against the Debtors.

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For the reasons set forth below, the LDC PRP Group objects to the disallowance and expungement of its claim (#1225).

The LDC PRP Group has been negotiating a settlement of its claim with a representative of the Debtors. An agreement in principle with the Debtors has been reached to resolve all claims of the LDC PRP Group; all material terms have been agreed to, and the parties are currently finalizing the language of a formal "Stipulation and Settlement Resolving Claim No. 1225." The terms of the parties' settlement will also resolve Claim Number 1458 filed on behalf of Stepan Company (the "Stepan Claim"). The Debtors' representative and counsel for Stepan have confirmed the parties' mutual understanding of, and agreement to, all material settlement terms, one of which is that resolution of the Stepan Claim is contingent on the recognition of Claim Number 1225 pursuant to the terms of the anticipated settlement agreement. The Debtors' representative has also confirmed that a final, executed settlement agreement is expected shortly.

I have also just received a Notice of Hearing on Motion of Debtors for establishing reserves for claims, which lists Claim No. 1225 on "Exhibit B - Environmental Claims" and states that it is a partially unliquidated claim subject to objection. The pending 209th Omnibus Objection and the recently filed Motion regarding reserves for claims seem to raise issues that are, on their face, inconsistent with the resolution of the Claim that has been all but completed.

In light of the pending settlement agreement resolving Claims 1225 and 1458, we respectfully note our opposition to the Debtor's 209th Omnibus Objection to Claims insofar as it seeks to expunge Claim Numbers 1225 and 1458 in any manner inconsistent with the terms of said settlement agreement, and we expressly reserve the right to file additional opposition addressing the merits of Debtor's 209th Omnibus Objection to Claims in the event such settlement agreement is not consummated. Accordingly, we respectfully ask the Court to defer ruling on Debtor's 209th Omnibus Objection to Claims with respect to Claims 1225 and 1458, as the anticipated settlement agreement is expected to render the objection moot.

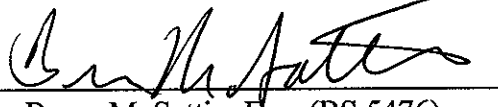
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Of course, if the foregoing approach is not acceptable to the Court, please let us know; we will be happy to comply with any further guidance or instruction from the Court.

Respectfully submitted,

Szaferman, Lakind, Blumstein & Blader, P.C.

By: 

Bruce M. Sattin, Esq. (BS 5476)

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E-Mail: bsattin@szaferman.com

BMS:jf
cc: All parties listed in
Certification of Service

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Telephone: (609) 275-0400; Fax: (609) 779-6068
Attorney for Claimants – Claim No. 1225

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:

MOTORS LIQUIDATION COMPANY, *et al.*,
f/k/a General Motors Corp., *et al.*,

Debtors.

Chapter 11 Case No.

09-50026 (REG)

(Jointly Administered)

Certification of Service

I, MEGAN L. COPPOCK, being of full age, do certify and say:

1. I am a Legal Assistant employed in the offices of Szaferman, Lakind, Blumstein & Blader, P.C., Lawrenceville, New Jersey.

2. On February 18, 2011, I served the within Letter Brief and Certification of Service via Federal Express to:

Hon. Robert E. Gerber, U.S. B.J.,
U.S. Bankruptcy Court
One Bowling Green
New York, NJ 10004

3. On February 18, 2011, I served the items listed in #2 via first class mail to the following:

Weil Gotshal & Manges LLP
attorneys for Debtors
767 Fifth Ave
New York, New York, 1015
Attn: Harvey R. Miller, Esq.,
Stephen Karotkon, Esq., &
Joseph H. Smolinsky, Esq.

Motors Liquidation Company
401 South Old Woodward Avenue, Suite 370
Birmingham, Michigan, 48009

General Motors LLC
400 Renaissance Center
Detroit, Michigan, 48265
Attn: Lawrence S. Buonomo, Esq.

Cadwalader, Wickersham & Taft LLP,
attorneys for the United States Depart of Treasury
One World Financial Center
New York, New York, 10281
Attn: John J. Rapisardi, Esq.

The United States Department of Treasury
1500 Pennsylvania Avenue NYW, Room 2312
Washington, D.C. 20220
Attn: Joseph Samarias, Esq.

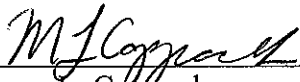
Vedder Price, P.C.
attorneys for Export Development Canada
1633 Broadway, 47th Floor
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Attn: Michael J. Edelman, Esq.,
Michael L. Schein, Esq.

Kramer Levin Naftalis & Frankel, LLP
attorneys for the statutory committee of unsecured creditors
1177 Avenue of the Americas
New York, New York, 10036
Attn: Thomas Moers Mayer, Esq.,
Robert Schmidt, Esq.,
Lauren Macksoud, Esq.
Jennifer Sharret, Esq.

The Office of the United States Trustee for the Southern District of New York
33 Whitehall Street, 21st Floor
New York, New York, 10004
Attn: Tracy Hope Davis, Esq.

Caplin & Drysdale, Chartered,
Attorneys for the official committee of unsecured creditors
holding asbestos-related claims
375 Park Avenue, 35th Floor
New York, New York, 10152-3500
Attn: Elihu Inselbuch, Esq.,
Rita C. Tobin, Esq.

4. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment. R.1:4-4.



Megan L. Coppock

Dated: February 18, 2011